

[illegible]

PC-220 (R. 11-05)

Wisconsin Department of Revenue

INSTRUCTIONS

- This form should be completed by the property owner or representative and filed with the municipal clerk by March 31, 2006.
 - Only properties exempt under s. 70.11 are required to file this form (review list of properties at bottom of this page that are not required to be reported).
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1. NAME OF ORGANIZATION – Enter the organization that owns the exempt property.
2. ADDRESS OF ORGANIZATION – Enter the address of the administrative office or headquarters.
3. PARCEL NUMBER, LEGAL DESCRIPTION, ACRES – Enter the parcel number as shown in the assessment roll, the description of the property as shown on the deed or in the assessment roll, the number of acres, if known.
5. LOCATION OF PROPERTY – Enter the taxation district and county in which the exempt property is located.
6. ADDRESS OF PROPERTY – Enter the number and street name at which the exempt property is located.
7. PURPOSE OF ORGANIZATION - State the primary purpose of this organization.
8. PURPOSE/USE OF PROPERTY – Check the appropriate box that describes the use of the property. **REVIEW ALL CATEGORIES BEFORE SELECTING APPROPRIATE BOX.** Check only 1 box. If the parcel has more than 1 building put to different uses, report each use in a separate form. If all buildings on parcel are put to same use, submit only 1 report. If a parcel has a single building that is put to more than one use, report the predominant use.

EXAMPLE: A parcel with 3 buildings – a church, parsonage and school – would submit 3 forms since the parcel has 3 different uses: Place of Worship, Housing (Other), Educational (K-12).

EXAMPLE: A parcel with 2 buildings – a church and a separate fellowship hall – would file 1 form since the fellowship hall serves the same purpose as the place of worship.

EXAMPLE: A parcel with a retirement home and a nursing home in the same building would indicate pre-dominant use.

EXAMPLE: A parcel with 2 buildings – a nursing home and a separate retirement home – would file 2 forms – one for the nursing home and one for the retirement home.

9. ESTIMATED FAIR MARKET VALUE OF PROPERTY – Check the box that best approximates the value of the buildings and land described in Question 8.
10. LEASING OF PROPERTY – Indicate if the property was leased during the preceding 2 years. Describe the portion leased, the name of lessee, and how the organization used the lease payments.
11. UNRELATED TRADE OR BUSINESS – Indicate if the property was used in a trade or business for which the owner was subject to taxation under Sections 511 to 515 of the IRC as defined in s.71.22(4m), Wis. Stats.

NOTE: If you check yes, you must also complete form PC-227.

- 12-16. NAME, TELEPHONE, ADDRESS – Enter the name and title, telephone number, and address of the person who filled out this form and who can be contacted. Sign and date the form.

THE FOLLOWING TAX EXEMPT PROPERTIES ARE NOT REQUIRED TO BE REPORTED:

- Property owned by the Federal Government, State Government, County Government, Municipal Government
- Cemeteries, exempt under s. 70.11(13)
- Archeological sites, exempt under s. 70.11(13m)
- Manure storage facilities, exempt under s. 70.11(15)
- Secondary containment structures used to prevent leakage of liquid fertilizer or pesticides, exempt under s. 70.11(15m)
- Treatment plant and pollution abatement equipment, exempt under s. 70.11(21)
- All perennial plants that produce an annual crop, exempt under s. 70.11(30)
- Property of housing authorities exempt under s. 70.11(18), if a payment in lieu of taxes is made for that property.
- Lake beds owned by the State
- Highways, as defined in s. 340.01(22)
- Utility property assessed under Chapter 76
- State and county forests
- School districts
- Technical college districts